

**CitizenAudit.org**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No 1545-0687

**2012**

Open to Public Inspection for  
501(c)(3) Organizations Only

For calendar year 2012 or other tax year beginning \_\_\_\_\_, 2012, and  
ending \_\_\_\_\_, 20 \_\_\_\_ ▶ See separate instructions.

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions ) <b>BRIGHAM YOUNG UNIVERSITY</b> Number, street, and room or suite no. If a P.O. box, see instructions <b>C-233 ASB, PO BOX 21128</b> City or town, state, and ZIP code <b>PROVO, UT 84602</b>	<b>D</b> Employer identification number (Employees' trust, see instructions)  <b>87-0217280</b> <b>E</b> Unrelated business activity codes (see instructions) <b>445100   111900</b>
<b>C</b> Book value of all assets at end of year		<b>F</b> Group exemption number (see instructions) ▶ <b>G</b> Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

**H** Describe the organization's primary unrelated business activity ▶ **GROCERY & RETAIL SALES, FARMING**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☒ Yes ☐ No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶ **The Church of Jesus Christ of Latter-day Saints 23-7300405**

**J** The books are in care of ▶ **BRIGHAM YOUNG UNIVERSITY** Telephone number ▶ **801-422-8098**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	8,070,923				
b	Less returns and allowances	150,630	c Balance ▶	1c	7,920,293	
2	Cost of goods sold (Schedule A, line 7)			2	4,158,651	
3	Gross profit. Subtract line 2 from line 1c			3	3,761,642	3,761,642
4a	Capital gain net income (attach Schedule D)			4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		
c	Capital loss deduction for trusts			4c		
5	Income (loss) from partnerships and S corporations (attach statement)			5	(40,603)	(40,603)
6	Rent income (Schedule E)			6		
7	Unrelated debt-financed income (Schedule E)			7		
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9		
10	Exploited exempt activity income (Schedule I)			10		
11	Advertising income (Schedule J)			11	341,733	401,082
12	Other income (see instructions; attach statement)			12		
13	<b>Total.</b> Combine lines 3 through 12			13	4,062,772	3,661,690

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)			
14	Compensation of officers, directors, and trustees (Schedule K)		14
15	Salaries and wages		15
16	Repairs and maintenance		16
17	Bad debts		17
18	Interest (attach statement)		18
19	Taxes and licenses		19
20	Charitable contributions (see instructions for limitation rules)		20
21	Depreciation (attach Form 4562)	21 122,398	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b 122,398
23	Depletion		23
24	Contributions to deferred compensation plans		24
25	Employee benefit programs		25
26	Excess exempt expenses (Schedule I)		26
27	Excess readership costs (Schedule J)		27
28	Other deductions (attach statement)		28
29	<b>Total deductions.</b> Add lines 14 through 28		29
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30
31	Net operating loss deduction (limited to the amount on line 30)		31
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32
33	Specific deduction (generally \$1,000, but see line 33 instructions for exceptions)		33
34	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34

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**Part III Tax Computation**

<b>35</b>	<b>Organizations taxable as corporations</b> (see instructions for tax computation) Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:		
<b>a</b>	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>		
<b>b</b>	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) \$ <input type="text"/>		
<b>c</b>	Income tax on the amount on line 34 <input type="checkbox"/> <b>35c</b>		0
<b>36</b>	<b>Trusts taxable at trust rates</b> (see instructions for tax computation). Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input checked="" type="checkbox"/> Schedule D (Form 1041) <input type="checkbox"/> <b>36</b>		
<b>37</b>	<b>Proxy tax</b> (see instructions) <input type="checkbox"/> <b>37</b>		
<b>38</b>	Alternative minimum tax <input type="checkbox"/> <b>38</b>		
<b>39</b>	<b>Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies <input type="checkbox"/> <b>39</b>		0

**Part IV Tax and Payments**

<b>40a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>		
<b>b</b>	Other credits (see instructions)	<b>40b</b>		
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>40c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 40a through 40d <input type="checkbox"/> <b>40e</b>			0
<b>41</b>	Subtract line 40e from line 39 <input type="checkbox"/> <b>41</b>			0
<b>42</b>	Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) <input type="checkbox"/> <b>42</b>			
<b>43</b>	<b>Total tax.</b> Add lines 41 and 42 <input type="checkbox"/> <b>43</b>			0
<b>44a</b>	Payments: A 2011 overpayment credited to 2012	<b>44a</b>	146,625	
<b>b</b>	2012 estimated tax payments	<b>44b</b>	246,456	
<b>c</b>	Tax deposited with Form 8868	<b>44c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>		
<b>e</b>	Backup withholding (see instructions)	<b>44e</b>		
<b>f</b>	Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>		
<b>g</b>	Other credits and payments. <input type="checkbox"/> Form 2439 <input type="checkbox"/> <b>44g</b>			
	<input checked="" type="checkbox"/> Form 4136 4,897 <input checked="" type="checkbox"/> Other 37 Total <input type="checkbox"/> <b>44g</b>		4,934	
<b>45</b>	<b>Total payments.</b> Add lines 44a through 44g <input type="checkbox"/> <b>45</b>			398,015
<b>46</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> <b>46</b>			
<b>47</b>	<b>Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed <input type="checkbox"/> <b>47</b>			
<b>48</b>	<b>Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid <input type="checkbox"/> <b>48</b>			398,015
<b>49</b>	Enter the amount of line 48 you want <b>Credited to 2013 estimated tax</b> <input type="checkbox"/> 100,000 <b>Refunded</b> <input type="checkbox"/> <b>49</b>			298,015

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <input type="checkbox"/> <b>See Attachment No. 3</b>	Yes	No
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		<input checked="" type="checkbox"/>
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ 28,156,493		

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ☒ **LOWER OF COST OR MARKET**

<b>1</b>	Inventory at beginning of year	<b>1</b>	1,079,418	<b>6</b>	Inventory at end of year	<b>6</b>	1,102,592
<b>2</b>	Purchases	<b>2</b>	4,181,825	<b>7</b>	<b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	4,158,651
<b>3</b>	Cost of labor	<b>3</b>		<b>8</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b>	Additional section 263A costs (attach statement)	<b>4a</b>					<input checked="" type="checkbox"/>
<b>b</b>	Other costs (attach statement)	<b>4b</b>					
<b>5</b>	<b>Total.</b> Add lines 1 through 4b	<b>5</b>	5,261,243				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** ☐ *Sven E. Am* ☐ CFO  
Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name <input type="checkbox"/>			Firm's EIN <input type="checkbox"/>	
	Firm's address <input type="checkbox"/>			Phone no <input type="checkbox"/>	

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(1)		
(2)		
(3)		
(4)		
Total	Total	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶**Schedule E—Unrelated Debt-Financed Income (see instructions)**

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	5. Average adjusted basis of or allocable to debt-financed property (attach statement)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)

**Totals** ▶**Total dividends-received deductions** included in column 8 ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A)

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)

**Totals** ▶

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B)

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) <b>BYU Game Day</b>	<b>341,733</b>	<b>401,082</b>				
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	<b>341,733</b>	<b>401,082</b>	<b>(59,349)</b>			

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			

**Credit for Federal Tax Paid on Fuels**► Information about Form 4136 and its instructions is at [www.irs.gov/form4136](http://www.irs.gov/form4136).

Name (as shown on your income tax return)

BRIGHAM YOUNG UNIVERSITY

Taxpayer identification number

87-0217280

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

**1 Nontaxable Use of Gasoline** **Note.** CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use		\$ 183			
b Use on a farm for farming purposes		183			362
c Other nontaxable use (see <b>Caution</b> above line 1)	13	183	26,761	\$ 4,897	
d Exported		184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		\$ 15		\$	354
b Other nontaxable use (see <b>Caution</b> above line 1)		193			324
c Exported		194			412
d LUST tax on aviation fuels used in foreign trade		001			433

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$ 243			
b Use on a farm for farming purposes		243		\$	360
c Use in trains		.243			353
d Use in certain intercity and local buses (see <b>Caution</b> above line 1)		17			350
e Exported		244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244		\$ .243			
b Use on a farm for farming purposes		243		\$	346
c Use in certain intercity and local buses (see <b>Caution</b> above line 1)		17			347
d Exported		244			414
e Nontaxable use taxed at \$ .044		.043			377
f Nontaxable use taxed at \$.219		218			369

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 244	\$ 200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 219	175			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	218			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	001			433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ 243		\$	360
<b>b</b> Use in certain intercity and local buses	17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ .243			
<b>b</b> Sales from a blocked pump	243		\$	346
<b>c</b> Use in certain intercity and local buses	17			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$ 219	\$ 175		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$ 244	200			417
<b>c</b>	Nonexempt use in noncommercial aviation	025			418
<b>d</b>	Other nontaxable uses taxed at \$ 244	243			346
<b>e</b>	Other nontaxable uses taxed at \$ 219	218			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	001			433

**9 Reserved**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a Reserved</b>				
<b>b Reserved</b>				

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a Biodiesel (other than agri-biodiesel) mixtures</b>	\$ 1.00		\$	388
<b>b Agri-biodiesel mixtures</b>	\$ 1.00			390
<b>c Renewable diesel mixtures</b>	\$ 1.00			307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a Liquefied petroleum gas (LPG)</b>		\$ 183		\$	419
<b>b "P Series" fuels</b>		183			420
<b>c Compressed natural gas (CNG) (GGE = 126.67 cu ft)</b>		183			421
<b>d Liquefied hydrogen</b>		183			422
<b>e Fischer-Tropsch process liquid fuel from coal (including peat)</b>		243			423
<b>f Liquid fuel derived from biomass</b>		243			424
<b>g Liquefied natural gas (LNG)</b>		243			425
<b>h Liquefied gas derived from biomass</b>		183			435

**12 Alternative Fuel Credit**

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a Liquefied petroleum gas (LPG)</b>	\$ .50		\$	426
<b>b "P Series" fuels</b>	.50			427
<b>c Compressed natural gas (CNG) (GGE = 121 cu ft)</b>	.50			428
<b>d Liquefied hydrogen</b>	.50			429
<b>e Fischer-Tropsch process liquid fuel from coal (including peat)</b>	.50			430
<b>f Liquid fuel derived from biomass</b>	.50			431
<b>g Liquefied natural gas (LNG)</b>	.50			432
<b>h Liquefied gas derived from biomass</b>	.50			436
<b>i Compressed gas derived from biomass (GGE = 121 cu ft)</b>	.50			437



**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ 243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$ 219	218			369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ 197		\$	309
<b>b</b> Exported		198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ 046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$ 001	\$ 001		\$	415
<b>b</b> Exported dyed kerosene	001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70, Form 1120, Schedule J, line 19b, Form 1120S, line 23c, Form 1041, line 24g, or the proper line of other returns ►

**17**

\$

4,897

# General Business Credit

OMB No 1545-0895

**2012**  
Attachment  
Sequence No **22**

► Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
► Attach to your tax return.

Name(s) shown on return

Identifying number

BRIGHAM YOUNG UNIVERSITY

87-0217280

## Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) (See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	29
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)	3	
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	337,488
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)	5	
6	Add lines 1, 3, 4, and 5	6	340,899

## Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	7	
8	Alternative minimum tax. • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	
14	Tentative minimum tax. • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	
15	Enter the greater of line 13 or line 14	15	
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a	0
b	Reserved	16b	
c	Reserved	16c	
17a	Enter the <b>smaller</b> of line 6 or line 16a <b>C corporations:</b> See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	0
b	Reserved	17b	
c	Reserved	17c	

**Part II Allowable Credit (Continued)****Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions)	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0-	<b>20</b>		
<b>21</b>	Subtract line 17a from line 20. If zero or less, enter -0-	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>		
<b>24</b>	Enter the applicable passive activity credit allowed for 2012 (see instructions)	<b>24</b>		
<b>25</b>	Add lines 22 and 24	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	<b>26</b>		0
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0-	<b>27</b>		
<b>28</b>	Add lines 17a and 26	<b>28</b>		0
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0-	<b>29</b>		0
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked	<b>30</b>		
<b>31</b>	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	<b>32</b>		
<b>33</b>	Enter the applicable passive activity credits allowed for 2012 (see instructions)	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach.	<b>34</b>		
<b>35</b>	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	<b>35</b>		
<b>36</b>	Add lines 30, 31, 33, 34, and 35	<b>36</b>		
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36	<b>37</b>		0
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53, or Form 1040NR, line 50</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b</li> </ul>	<b>38</b>		0

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity      **E** ☐ Eligible Small Business Credit From a Non-Passive Activity  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Eligible Small Business Credit From a Passive Activity  
**C** ☒ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Eligible Small Business Credit Carrybacks

**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ ☐

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount	
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		
<b>b</b>	Reserved	<b>1b</b>		
<b>c</b>	Increasing research activities (Form 6765)	<b>1c</b>		
<b>d</b>	Low-income housing (Form 8586, Part I only)	<b>1d</b>		
<b>e</b>	Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>		
<b>f</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>		
<b>g</b>	Indian employment (Form 8845)	<b>1g</b>		
<b>h</b>	Orphan drug (Form 8820)	<b>1h</b>		
<b>i</b>	New markets (Form 8874)	<b>1i</b>		
<b>j</b>	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>		
<b>k</b>	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>		
<b>l</b>	Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home (Form 8908)	<b>1p</b>		
<b>q</b>	Energy efficient appliance (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle (Form 8910)	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>		
<b>t</b>	Reserved	<b>1t</b>		
<b>u</b>	Mine rescue team training (Form 8923)	<b>1u</b>		
<b>v</b>	Agricultural chemicals security (Form 8931) (see instructions for limitation)	<b>1v</b>		
<b>w</b>	Employer differential wage payments (Form 8932)	<b>1w</b>		
<b>x</b>	Carbon dioxide sequestration (Form 8933)	<b>1x</b>		
<b>y</b>	Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>		
<b>z</b>	Qualified plug-in electric vehicle (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention (Form 5884-B)	<b>1aa</b>		337,488
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>zz</b>	Other	<b>1zz</b>		
<b>2</b>	Add lines 1a through 1zz and enter here	<b>2</b>		
<b>3</b>	Enter the amount from Form 8844	<b>3</b>		
<b>4a</b>	Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>		
<b>b</b>	Work opportunity (Form 5884)	<b>4b</b>		
<b>c</b>	Alcohol and cellulosic biofuel fuels (Form 6478)	<b>4c</b>		
<b>d</b>	Low-income housing (Form 8586, Part II)	<b>4d</b>		
<b>e</b>	Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>		
<b>f</b>	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>		
<b>g</b>	Qualified railroad track maintenance (Form 8900)	<b>4g</b>		
<b>h</b>	Small employer health insurance premiums (Form 8941)	<b>4h</b>		
<b>i</b>	Reserved	<b>4i</b>		
<b>j</b>	Reserved	<b>4j</b>		
<b>z</b>	Other	<b>4z</b>		
<b>5</b>	Add lines 4a through 4z and enter here	<b>5</b>		
<b>6</b>	Add lines 2, 3, and 5	<b>6</b>		

Name(s) shown on return

Identifying number

BRIGHAM YOUNG UNIVERSITY

87-0217280

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity      **E** ☐ Eligible Small Business Credit From a Non-Passive Activity  
**B** ☒ General Business Credit From a Passive Activity      **F** ☐ Eligible Small Business Credit From a Passive Activity  
**C** ☐ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Eligible Small Business Credit Carrybacks

**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ ☐

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note.</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b> Attach #5	29
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b> New markets (Form 8874)	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b> Nonconventional source fuel (Form 8907)	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance (Form 8909)	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b> Reserved	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b> Agricultural chemicals security (Form 8931) (see instructions for limitation)	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b> Carbon dioxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (Form 8834, Part I only)	<b>1z</b>	
<b>aa</b> New hire retention (Form 5884-B)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here	<b>2</b>	29
<b>3</b> Enter the amount from Form 8844	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4b</b>	
<b>c</b> Alcohol and cellulosic biofuel fuels (Form 6478)	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Reserved	<b>4i</b>	
<b>j</b> Reserved	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here	<b>5</b>	
<b>6</b> Add lines 2, 3, and 5	<b>6</b>	29

# Credit for Increasing Research Activities

► **Attach to your tax return.**  
► Information about Form 6765 and its instructions is at [www.irs.gov/form6765](http://www.irs.gov/form6765).

Name(s) shown on return

Identifying number

**BRIGHAM YOUNG UNIVERSITY**

**87-0217280**

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit

1	Certain amounts paid or incurred to energy consortia (see instructions)		1		
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-		4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses (see instructions)	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10		%	
11	Enter average annual gross receipts (see instructions)	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (.50)	14			
15	Enter the <b>smaller</b> of line 13 or line 14		15		
16	Add lines 1, 4, and 15		16		
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached		17		

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		18		
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-		21		
22	Add lines 18 and 21		22		
23	Multiply line 22 by 20% (.20)		23		
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		32		

For Paperwork Reduction Act Notice, see instructions.

Cat No 13700H

Form **6765** (2012)

**Section B—Alternative Simplified Credit.** (continued)

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control: see instructions for the statement that must be attached . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>		<b>29</b>
<b>38</b>	Add lines 36 and 37. Estates and trusts go to line 39. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on line 1c of Form 3800 . . . . .	<b>38</b>		<b>29</b>
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts, subtract line 39 from line 38. Report the amount on line 1c of Form 3800 . . . . .	<b>40</b>		

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about developments related to Form 6765 and its instructions, such as legislation enacted after this form and instructions were published, go to [www.irs.gov/form6765](http://www.irs.gov/form6765).

**What's New**

The credit for increasing research activities has been extended through 2013.

**Purpose of Form**

Use Form 6765 to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C.

**Who Must File**

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: you are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries. For more details, see the Instructions for Form 1041, Schedule K-1, box 13.

**Note.** Corporations filing an amended return to claim a credit or refund of the research credit, see Notice 2008-39, I.R.B. 2008-13 684, available at [http://www.irs.gov/irb/2008-13\\_IRB/index.html](http://www.irs.gov/irb/2008-13_IRB/index.html) for information on where to file.

**Qualified Research**

The research credit is generally allowed for expenses paid or incurred for qualified research. *Qualified research* means research for which expenses may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.
- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

**Special Rules**

See section 41(f) and Regulations sections 1.41-6 and 1.41-7 for special rules related to

- Aggregation of expenses for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts,
- Adjustments, if a major portion of a business is acquired or disposed of, and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenses between U.S. and foreign source income, see sections 861 through 864.

**Member of Controlled Group or Business Under Common Control**

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 41(f)(1)(A) and (f)(5)) and all members of a group of businesses under common control (as defined in section 41(f)(1)(B)), are treated as a single taxpayer. Use Section A or B to figure the credit for the entire group. As a member, your credit is determined on a proportionate basis to your share of the aggregate qualified expenses for increasing research activities taken into account by the group for the research credit. Enter your share of the credit on line 17 or line 34, whichever applies. Attach a statement showing how your share of the credit was figured, the name and employer identification number or taxpayer identification number of the other members of the group, and the designated member. Write "See Attached" next to the entry space for line 17 or line 34.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

**2012**Attachment  
Sequence No **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

BRIGHAM YOUNG UNIVERSITY

GROCERY &amp; RETAIL SALES, FARMING

87-0217280

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	103,554
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		255	3 YRS	HY	S/L	85
b 5-year property		19,314	5 YRS	HY	S/L	3,863
c 7-year property		37,994	7 YRS	HY	S/L	5,428
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

**Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	112,930
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No										<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No									
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost											
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .								<b>25</b>											
<b>26</b> Property used more than 50% in a qualified business use:																			
		%																	
		%																	
		%																	
<b>27</b> Property used 50% or less in a qualified business use:																			
		%				S/L -													
		%				S/L -													
		%				S/L -													
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .								<b>28</b>											
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								<b>29</b>											

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .						
<b>36</b> Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2012 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

**Corporate Passive Activity Loss and Credit Limitations**

OMB No 1545-1091

**2012**

► Attach to your tax return (personal service and closely held corporations only).  
► Information about Form 8810 and its separate instructions is at [www.irs.gov/form8810](http://www.irs.gov/form8810).

Name

Employer identification number

BRIGHAM YOUNG UNIVERSITY

87-0217280

**Part I 2012 Passive Activity Loss**

Caution: See the instructions and complete Worksheets 1 and 2 before completing Part I.

<b>1a</b>	Current year income (from Worksheet 2, column (a)) . . .	<b>1a</b>			
<b>b</b>	Current year deductions and losses (from Worksheet 2, column (b)) . . . . .	<b>1b</b>	(		)
<b>c</b>	Prior year unallowed losses (from Worksheet 2, column (c))	<b>1c</b>	(		)
<b>d</b>	Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions . . .	<b>1d</b>			
<b>2</b>	Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line . . . . .	<b>2</b>			
<b>3</b>	<b>Unallowed passive activity deductions and losses.</b> Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4 . . . . .	<b>3</b>			
<b>4</b>	<b>Total deductions and losses allowed.</b> Add the income, if any, on lines 1a and 2 and enter the result (see instructions) . . . . .	<b>4</b>			

**Part II 2012 Passive Activity Credits**

Caution: See the instructions and complete Worksheet 5 before completing Part II.

<b>5a</b>	Current year credits (from Worksheet 5, column (a)) . . .	<b>5a</b>		29	
<b>b</b>	Prior year unallowed credits (from Worksheet 5, column (b))	<b>5b</b>			
<b>6</b>	Add lines 5a and 5b . . . . .	<b>6</b>			29
<b>7</b>	Enter the tax attributable to net passive income and net active income (see instructions)	<b>7</b>			0
<b>8</b>	<b>Unallowed passive activity credit.</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b>			29
<b>9</b>	<b>Allowed passive activity credit.</b> Subtract line 8 from line 6 (see instructions) . . .	<b>9</b>			0

**Part III Election To Increase Basis of Credit Property**

**10** If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box (see instructions) . . . . . ☐

**11** Name of passive activity disposed of ► .....

**12** Description of the credit property for which the election is being made ► .....

**13** Amount of unallowed credit that reduced the property's basis . . . . . ► \$

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2012**  
**87-0217280**  
**Attachment No. 1**

**Part I: Line 5 - Income from Partnerships and S Corporations:**

Partnership	EIN	% Ownership	Income (Loss)
DTV Utah, LC	87-0615455	12 5000%	(22,428 89)
Gas Drill (80-5) Associates	52-1190760	1 3180%	322 00
IDC Holding Company LLC	26-3829244	0 1874%	11,262 00
Kiwi Labs	27-4707076	5 5000%	-
Procerus Technologies LC	20-0633766	2 8552%	(6,337 00)
RiverRock BioScience LLC	27-2690033	10 0000%	(2,657 00)
Sbiomed Founders, LLC	20-3343923	0 7334%	(1,725 00)
Solan Holdings, LLC	27-3269126	18 7334%	(475 00)
Sparklecream LLC	27-0532182	10 0000%	(68 00)
TranquilMed LLC	27-2289871	5 5000%	(3,484 00)
T-Splines, Inc	20-5578874	4 9742%	(940 00)
Xoom Drinks LLC	90-0846230	6 6400%	(14,072 00)
		<b>Total</b>	<u>(40,602 89)</u>

**BRIGHAM YOUNG UNIVERSITY**

**Form 990-T**

**Year 2012**

**87-0217280**

**Attachment No. 2**

Software/Computer	29,859
Non-Capital Equipment & Tools	31,716
Contract Services	60,338
Supplies	99,897
Printing & Copying	3,927
Postage & Mailing	22,043
50% of Food & Entertainment	15,069
Utilities & Telephone	132,278
Advertising	238,762
Uniforms/Laundry	16,859
Employee Development	2,342
Rents	17,359
Insurance	-
Credit Card Charges	95,292
Travel	42,756
Prizes and Awards	-
Custodial	59,347
Domestic Production Activities Deduction	-
Oil Depletion	137
Administration	196,304
Other	193,358

\$ 1,257,643

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2012**  
**87-0217280**  
**Attachment No. 3**

**Part V: Line 1 - Foreign Bank Accounts:**

Bank accounts located in the following foreign countries:

Austria  
France  
Israel  
Spain  
United Kingdom

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2012**  
**87-0217280**  
**Attachment No. 4**

**Part IV: Line 44f - Other Payments**

**Federal tax withheld on Form 1099**

ConcoPhillips Company	37 35
	<u>37.35</u>

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2012**  
**87-0217280**  
**Attachment No. 5**

**Form 3800, Part III: Line 1c - Increasing research activities:**

<b>Partnership</b>	<b>EIN</b>	<b>Credit from Partnership</b>
Solan Holdings, LLC	27-3269126	15
Sbiomed Founders LLC	20-3343923	14
		<hr/> 29

# THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

EMPLOYER IDENTIFICATION NUMBER: 23-7300405

50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

## CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2012

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2012 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items									
			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l Bracket	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$6655(g)(2) \$1,000,000 Threshold	
PARENT COMPANY CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	23-7300405	12/31/2012	0	0	0	0	0	0	0	0	0	
<u>COMPONENT MEMBERS</u>												
AGRESERVES, INC 139 E SOUTH TEMPLE ST, SUITE 110 SALT LAKE CITY, UTAH 84111	87-0481574	12/31/2012	\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$0	\$500,000	\$1,000,000	
BONNEVILLE HOLDING COMPANY 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	74-2368286	12/31/2012	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY PROVO, UTAH 84602	87-0217280	12/31/2012	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY - HAWAII 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0083825	12/31/2012	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY - IDAHO 290 KIMBALL REXBURG, IDAHO 83460-1695	82-0207699	12/31/2012	0	0	0	0	0	0	0	0	0	



**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**  
EMPLOYER IDENTIFICATION NUMBER: 23-7300405  
50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

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CITY CREEK RESERVE, INC 51 S MAIN ST - SUITE 301 SALT LAKE CITY, UTAH 84111	20-8152281	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
DESERET MANAGEMENT CORPORATION 55 NORTH 300 WEST - SUITE 800 SALT LAKE CITY, UTAH 84180	87-0274433	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
DESERET MUTUAL BENEFIT ADMINISTRATORS 150 SOCIAL HALL AVE. - SUITE 170 SALT LAKE CITY, UTAH 84111	87-0440163	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ENSIGN PEAK ADVISORS, INC. 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	84-1432969	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	\$40,000	0	0	0	0	
FARMLAND RESERVE, INC. 139 E SOUTH TEMPLE ST., SUITE 110 SALT LAKE CITY, UTAH 84111	87-0569880	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
POLYNESIAN CULTURAL CENTER 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0109908	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
POLYNESIAN CULTURAL CENTER PROPERTIES, INC 55-109 LANILOA STREET LAIE, HAWAII 96762	99-0199388	12/31/2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**  
 EMPLOYER IDENTIFICATION NUMBER: 23-7300405  
 50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

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NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items									
			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l Bracket	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$655(g)(2) \$1,000,000 Threshold	
PROPERTY RESERVE, INC. 51 S MAIN ST - SUITE 301 SALT LAKE CITY, UTAH 84111	87-6128054	12/31/2012	0	0	0	0	0	0	0	\$0	0	
SUBURBAN LAND RESERVE, INC. 79 S MAIN ST - SUITE 600 SALT LAKE CITY, UTAH 84111	87-0687704	12/31/2012	0	0	0	0	0	0	0	0	0	
TAYLOR CREEK MANAGEMENT COMPANY 13754 DESERET LANE ST CLOUD, FLORIDA 34773	59-3439096	12/31/2012	0	0	0	0	0	0	\$0	0	0	
WESTERN WATER IRRIGATION COMPANY P.O. BOX 2308 TRI-CITIES, WASHINGTON 99302	91-1627746	12/31/2012	0	0	0	0	0	0	0	0	0	
TOTALS			\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$40,000	\$500,000	\$1,000,000	

CORPORATION OF THE PRESIDENT OF THE  
 CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

By *Craig L. Christensen*

Craig L. Christensen - Authorized Agent

Date 2/28/13

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
File by the due date for filing your return. See instructions.	<b>Brigham Young University</b>	<b>87-0217280</b>
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	<b>A-153 ASB, PO Box 21128</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	<b>Provo, UT 84602-1128</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) ☐ 0 ☐ 5

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► **Kevin Walker**

Telephone No. ► **801-422-6639**

FAX No. ► **801-422-0248**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box ☐ . . . . . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **November**, 20 **13**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 **12** or

► ☐ tax year beginning . . . . ., 20 . . . . ., and ending . . . . ., 20 . . . . .

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	325,000
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	393,081
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat No 27916D

Form **8868** (Rev. 1-2013)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☐ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions

Employer identification number (EIN) or

Number, street, and room or suite no. If a P.O. box, see instructions.

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of \_\_\_\_\_  
Telephone No. \_\_\_\_\_ FAX No. \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until \_\_\_\_\_, 20\_\_\_\_.
- 5 For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period
- 7 State in detail why you need the extension \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	<b>8b</b>	\$
<b>c</b> <b>Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶

Title ▶

Director, Regulatory Accounting

Date ▶

16 April 2013

✓